

Waggaa 13^{ffaa} Lak. 413th year ቁጥር ፬13th year No. 4

Adaamaa, Guraandhala 24/1997

አዳማ፣ የካቲት ፳፬ ቀን ፲፱፻፺፯ ዓ.ም

Adama, March 3, 2005

MAGALATA OROMIYAA

መ ገ ለ ተ አ ሮ ሚ ያ

M E G E L E T A O R O M I A

Gatiin Tokkoo 4.25

የንዱ ዋጋ ”

Unit Price ”

Too'annaa Caffee Mootummaa
Naannoo Oromiyaatiin Kan Bahe

በአሮሚያ ክልላዊ መንግሥት ም/ቤት

ጠባቂነት የወጣ

Lakk. S. Poostaa 101769

የፖ.ሣ.ቁጥር ”

P.O.Box ”

QABEENTAA

Labsii Lakk. 90/1997

Labsii Mana Hojii Odiitara Muum-
micha Mootummaa Naannoo
Oromiyaa Irra Deebiidhaan Dhaabuuf
Bahe fuula 1

ማውጫ

አዋጅ ቁጥር ፯/፲፱፻፺፯

የአሮሚያ ክልላዊ መንግሥት ዋና አዲተር
መሥሪያ ቤትን እንደገና ለማቋቋም የወጣ
አዋጅ ፲፳ ፩

CONTENT

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General Page 1

LABSII LAKK. 90/1997

LABSII MANA JOJII ODIITARA
MUUMMICHAA MOOTUMMAA
NAANNOO OROMIYAA IRRA
DEEBIIDHAAN DHAABUUF
BAHE

Sirna adeemsa hojii odiitii Mootum-
maa Naannichaa jajjabeessuufi sadar-
kaa orgummaa odiitii ammayyeessuud-
haan ragaalee amansiisaa ta'an argach-
uun dinagdeen Mootummaa Naannic-
haa haala milkaa'ina qabuun akka hog-
ganamuufi itti gaafatamummaan, iftoo-
minniifi bulchiinsi gaariin akka cimu
gochuu keessatti gahee ol'aanaa waan
qabuuf;

Hooggansi faayinaansii waajjiroota
Mootummaa Naannichaafi dhaabbatto-
onni hojilee misoomaafi bulchiinsa
adda addaarratti bobba'an adeemsaw-
wan sirna qabinsa heerregaa sirrii ta'e
kan hordofan ta'uusaa mirkaneesuun
barbaachisaa waan ta'eef;

Kaayyoowwan kana hojiirra oolchuud-
haafi walabummaa ogummaa Oditara
Muummichaafi Mana Hojichaas caalm-
aatti eegsisuuf seera manni hojichaa
ittiin hundeeffame fooyyessuun waan
barbaachiseef;

Heera Mootummaa Naannichaa keew-
wata 49 (3) (a) irratti hundaa'uudhaan
kan kanatti aanu labsameera:

አንቀጽ ፯/፲፱፻፺፯

የአሮሚያ ክልላዊ መንግሥት
ዋና አዲተር መሥሪያ ቤትን እንደገና
ለማቋቋም የወጣ አዋጅ

የክልሉን መንግሥት የአዲት ሥርዓት
ማጠናከር እና የአዲት ሙያ ደረጃን
ዘመናዊ ማድረግ ኢኮኖሚን በሚገባ ለመ-
ምራትና ለማስተዳደር የሚያስፈልገውን
አስተማማኝ መረጃ በማግኘት ተጠያ-
ቂነት፣ ግልጽነት እና መልካም አስተዳደር
እንዲገለግል ከማድረግ አንጻር ከፍተኛ
አስተዋጽኦ ያለው በመሆኑ፤

በልዩ ልዩ የልማትና አስተዳደር
መስኮች የተሰማሩ የክልሉ መንግሥት
መሥሪያ ቤቶችና ድርጅቶች የፋይናንስ
አስተዳደር ተገቢውን የሂሳብ አያያዝ
ሥርዓት የተከተለ መሆኑን ማረጋገጥ
አስፈላጊ በመሆኑ፤

ከላይ የተገለጹትን ዓላማዎች ተግባራዊ
ለማድረግ እና የክልሉን ዋና አዲተርና
የመሥሪያ ቤቱን የሙያ ነጻነት በይበልጥ
ለማረጋገጥ የተቋቋመበትን አዋጅ ማሻሻል
አስፈላጊ በመሆኑ፤

በክልሉ ሕገ መንግሥት አንቀጽ ፵፱(፫)
(ሀ) መሠረት የሚከተለው ታውጇል።

PROCLAMATION No. 90/2005

PROCLAMATION TO
RE-ESTABLISH THE OFFICE OF
OROMIA REGIONAL STATE
AUDITOR GENERAL

WHEREAS, strengthening and
modernizing the standards of the audit
system in the Region plays an impor-
tant role in providing reliable data
useful for the effective management,
administration of the Region's
economy, and enhancing accoun-
tability, transparency and good gover-
nance;

WHEREAS, it is necessary to ascer-
tain that the financial management of
the Region's offices in various de-
velopmental and administrative ac-
tivities follow proper accounting
procedures;

WHEREAS, it is necessary to im-
plement the above objectives and to
further ensure the professional in-
dependence of the Regional Auditor
General and the Office;

NOW, THEREFORE, in accor-
dance with article 49(3) (a) of the
Constitution of the Region, it is
proclaimed as follows:

KUTAA TOKKO WALIIGALAA

ክፍል አንድ ጠቅላላ ድንጋጌ

PART ONE GENERAL

1. Mataa Duree Gabaabaa

Labsiin kun “Labsii Mana Hojii Odiitara Muummicha Oromiyaa Irraa Deebiidhaan Dhaabuuf Bahe Lakk. 90/1997” jedhamee waamamuu ni danda’a.

2. Hiika

Labsii kana keessatti:

- 1) “Caffee” jechuun bu’uura Heera Mootummaa Naannoo Oromiyaa keewwata 46(1) tiin qaama hundeeffameedha.
- 2) “Waajjira Mootummaa Naannoo” jechuun Biiroo, Waajjira, Komishinii, Abbaa Taayitaa, Inistitutii, Ejensii ykn qaamota biroo Mootummaa Naannichaatiin dhaabbatanidha.
- 3) “Odiitara Muummicha Naannichaa” jechuun Hoogganaa Mana Hojii Odiittii Mootummaa Naannichaa akkaataa keewwata 10 Labsii kanaatti mudameedha.
- 4) “Dhaabbata” jechuun dhaabbata kamiyyuu kan oomishu, rabsu, kan tajaajila kennu, kan to’atu, yookiin hojii biraarratti kan bobba’e ta’ee guutummaatti yookiin gartokkoon qaama Mootummaa Naannoo Oromiyaa kan ta’eedha.
- 5) “Herrega Gargaarsaa” jechuun waajjiraalee Naannichaatiif dhaabbilee gargaarsarraa maallaqa callaan ykn gosaan gargaarsaan argameedha.
- 6) “Odiitii Naannoo” jechuun adeemsa qorannoo idilee yookiin addaatiin sagan-taaleefi sochii hojiilee qaamota Mootummaa Naannichaa qunnamtii naannoo wajjin qaban secca’uudhaan adeemsi eegumsa naannoo akka fooyya’u yaada dhiyees-suudha.

3. Irra Deebi’anii Dhaabuu

Manni Hojii Odiitara Muummicha Mootummaa Naannoo Oromiyaa (armaan booda “Mana Hojii” jedhamee kan waamamu) qaama Mootummaa Naannichaa seerummaa qabuufi of danda’e ta’ee Labsii kanaan irradeebiidhaan dhaabbateera.

፩. አጭር ርዕስ

ይህ አዋጅ “የኦሮሚያ ክልላዊ መንግሥት ዋና አዲተር መሥሪያ ቤትን እንደገና ለማቋቋም የወጣ አዋጅ ቁጥር ፯/፲፱፻፺፯” ተብሎ ሊጠቀስ ይችላል።

፪. ትርጓሜ

በዚህ አዋጅ ውስጥ:

- ፩. “ጨፌ” ማለት በኦሮሚያ ክልል ህገ መንግሥት አንቀጽ ፵፮ /፩/ መሠረት የተቋቋመ አካል ነው።
- ፪. “የክልል መንግሥት መሥሪያ ቤት” ማለት ቢሮ፣ ጽሕፈት ቤት፣ ኮሚሽን፣ ባለሥልጣን፣ ተቋም፣ ኤጀንሲ ወይም ማንኛውም በክልሉ መንግሥት የተቋቋመ ሌሎች አካላት ማለት ነው።
- ፫. “የክልል ዋና አዲተር” ማለት በዚህ አዋጅ አንቀጽ ፲ መሠረት የተሾመ የኦሮሚያ ክልላዊ መንግሥት ዋና አዲተር ነው።
- ፬. “ድርጅት” ማለት ማናቸውም በሙሉ ወይም በከፊል የክልሉ መንግሥት የሆነ የማምረቻ፣ የማከፋፈያ፣ የአገልግሎት ሰጭ ወይም ሌላ ሥራ ላይ የተሰማራ ድርጅት ነው።
- ፭. “የእርዳታ ሂሳብ” ማለት ለክልሉ መንግሥት መ/ቤቶች በጥሬ ገንዘብ ወይም በዓይነት ከእርዳታ ሰጪ ድርጅቶች የተገኘ እርዳታ ነው።
- ፮. “የአካባቢ አዲት” ማለት በመደበኛ ወይም በልዩ አዲት የክልሉ መንግሥት አካላትን ፕሮግራሞችና የሥራ እንቅስቃሴዎች ከአካባቢ ጋር ያላቸውን ግንኙነት በመመርመር የአካባቢ ጥበቃን በተመለከተ የማሻሻያ ሂሳብ ማቅረብ ነው።

፫. እንደገና መቋቋም

የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ዋናው አዲተር መሥሪያ ቤት (ከዚህ በኋላ “መሥሪያ ቤት” እየተባለ የሚጠራ) የሕግ ሰውነት ያለውና ራሱን የቻለ የክልሉ መንግሥት አካል ሆኖ በዚህ አዋጅ እንደገና ተቋቋሟል።

1. Short Title

This Proclamation may be cited as, “Proclamation to Reestablish the Office of Oromia Regional State Auditor General No. 90/2005”.

2. Definition

In this Proclamation:

- 1) “Caffee” means an organ established pursuant to Article 46 (1) of the Oromia Regional State Constitution;
- 2) “Regional Government Office” means Bureau, Office, Commission, Authority, Institute, Agency or any other Regional government body established by the Regional State;
- 3) “The Regional Auditor General” means the Auditor General of the Oromia Regional State appointed in accordance with Article 10 of this Proclamation;
- 4) “Organization” means any production, distribution, service rendering, regulatory or any other trading organization wholly or partially owned by the Regional State;
- 5) “Donors Account” means any assistance received in cash or in kind by the Regional Government offices from the donors;
- 6) “Environmental Audit” means the procedure of regular or occasional examination and assessment of Regional Government organizations, programs, activities or functions in relation to environment in order to provide independent opinion on the improvement of of environmental protection processes.

3. Re-establishment

The Office of Oromia Regional State Auditor General /hereinafter referred to as “the Office”/is hereby re-established as an autonomous organ having its own juridical personality.

4. *Kaayyoo Mana Hojii*

Manni Hojii kaayyoowwan armaan gadii ni qabaata:

- 1) Karooraa fi baajata Mootummaa Naannichaa haala gaariin gaggeessuufi bulchuuf kan barbaachisu ragaalee amansiisaa ta'an argachuudhaaf sirna odiitii dhaabuufi cim-suui;
- 2) Maallaqniifi qabeenyi Mootummaa Naannichaa seerootaafi qajeelfamoota Mootummaa Naannootiin bahanirratti hundaa'ee sabsabamuu, eegamuufi karaa sirrii ta'een hojiirra ooluusaa mirkaneessuufi firii irra gahame gabaasa Caffeedhaaf dhiyeessuu;
- 3) Wajjiraaleefi dhaabbileen Mootummaa Naannichaa keessatti odiitii faayinaansii, odiitii raawwii, odiitii to'annoo horataa, odiitii naannoofi odiitii addaa adeemsisuu;
- 4) Qaamolee dhimmi ilaalu wajjin wal ta'uudhaan qabiinsi herregaafi ogummaan oddiitii akka guddatuufi akka jabaatu tattaaffii gochuu;
- 5) Hojjattoota Mootummaafi dhaabbilee hojii qabiinsa herregaafi ogummaa odiitii irratti bobba'aniif deegarsa ogummaafi gorsa barbaachisaa ta'e kennuu;
- 6) Sadarkaa yookiin istaandaardii herregni, sirni to'annoofi raawwiileen hojii waajjiraaleefi dhaabbilee Mootummaa Naannichaa ittiin odiitii godhamu baasuufi hojiirra ooluusaa hordofuu;

5. *Caaseeffama Mana Hojii*

Manni Hojichaa:

- (a) Odiitara Muummichaa tokko,
- (b) Itti Aanaa Odiitara Muummichaa tokkoo, fi
- (c) Ogeessotaafi hojjettoota bulchiinsaa barbaachisaa ta'anii niqabaata.

6. *Teessoo Waajjira Mana Hojii*

Tssoon Mana Hojichaa Adaamaa ta'ee, bakka hojiidhaaf barbaachisaa ta'etti waajjira bakka b'uaa ykn dameewwan ni qabaata.

7. *Waamama Saalaa*

Labsii kana keessatti tumaan saala dhiiraatiin kaa'ame saala dubartiitiifis ni oola.

፬. *የመሥሪያ ቤቱ ዓላማዎች*

መሥሪያ ቤቱ የሚከተሉት ዓላማዎች ይኖሩታል፡

፩. የክልሉን መንግሥት ዕቅድና በጀት በሚገባ ለመምራትና ለማስተዳደር የሚያስፈልገውን አስተማማኝ መረጃ ለማግኘት የሚረዳ የአዲት ሥርዓትን ማቋቋምና ማጠናከር፤

፪. የክልሉ መንግሥት ገንዘብና ንብረት በክልሉ መንግሥት በወጡት ሕጎችና መመሪያዎች መሠረት መስብሰቡን፣ መጠበቁን እና በአግባቡ ሥራ ላይ መዋሉን ማረጋገጥ እና የደረሰበትን ውጤት ለጨፌ ሪፖርት ማቅረብ፤

፫. በክልሉ መንግሥት መሥሪያ ቤቶች እና ድርጅቶች ውስጥ የፋይናንስ፣ የክዋኔ፣ የህብት ቁጥጥር፣ የአካባቢ እና ልዩ አዲቶች ማካሄድ፤

፬. አግባብነት ካላቸው አካላት ጋር በመተባበር የሂሳብ አያያዝና የአዲት መያዝን እንዲያደግፍ እንዲጠናከር ጥረት ማድረግ፤

፭. በሂሳብ አያያዝና በአዲት መያዝ ላይ ለተሰማሩት የመንግሥት ሠራተኞችና ድርጅቶች መያዝ እገዛና ምክር መስጠት፤

፮. የክልሉ መንግሥት መሥሪያ ቤቶችና ድርጅቶች ሂሳብ አዲት የሚደረግበትን የአዲት ደረጃ/እስታንዳርድ/ ማውጣትና ተግባራዊ መሆኑን መከታተል፤

፭. *የመሥሪያ ቤቱ መዋቅር*

መሥሪያ ቤቱ፡

፩. አንድ ዋና አዲተር፤

፪. አንድ ምክትል ዋና አዲተር፤ እና

፫. ሌሎች አስፈላጊ ባለሙያዎችና የድጋፍ ሰጭ ሠራተኞች ይኖሩታል።

፮. *የመሥሪያ ቤቱ አድራሻ*

የመሥሪያ ቤቱ ዋና መቀመጫ አዳማ ሆኖ ለሥራ አስፈላጊ በሆነበት ቦታ ወኪል ወይም ቅርንጫፎች ይኖሩታል።

፯. *የጾታ አገላለጽ*

በዚህ አዋጅ በወንድ ጾታ የተደነገገው ለሴት ጾታም ይሆናል።

4. *Objectives of the Office*

The Office shall have the following objectives:

- 1) Establish and strengthen the audit system required for reliable information necessary for the proper management and administration of the plans and budget of the Regional Government;
- 2) ascertain that all money and property of the Regional Government are collected, safe guarded and used properly in accordance with the laws and regulations of the Regional Government and report the same to the Caffee;
- 3) undertake financial, performance, control, environmental and special audits in offices and organizations of the Regional Government;
- 4) make efforts in cooperation with the concerned organs to promote and strengthen the accounting and audit professions;
- 5) give professional assistance and advice to civil servants and organizations engaged in accounting and auditing professions;
- 6) develop auditing standards by which accounts, systems and performances of the offices and organizations of the Region shall be examined and follow up the implementation of same.

5. *Organization of the Office*

The Office shall have:

1. One Auditor General;
2. One Deputy Auditor General; and
3. The necessary professionals and supporting staff.

6. *Address of the Office*

The head office of the office shall be in Adama and may have representative or branch offices else where in the Region as may necessary.

7. *Gender Reference*

The provisions of this Proclamation set out in the masculine gender shall also apply to the feminine gender.

KUTAA LAMA
AANGOOFI HOJII MANA
HOJICHAA

Aangoofi Hojii Mana Hojichaa

Manni Hojii kaayyoosaa haala gaariidhaan galmaan gahuudhaaf aangoofi hojii armaan gadii ni qabaata:

- 1) Herrega waajjirootaafi dhaabbilee Mootummaa Naannoo, odiitii ni godha yookiin ni goosisa;
- 2) Herrega liqii ykn gargaarsaa waajjiraaleefi dhaabbilee Mootummaa Naannichaa odiitii ni godha yookiin ni goosisa;
3. Bu'aan (firiin) hojii waajjiroonniifi dhaabbilee Naannoo agarsiisan seera irratti hundaa'ee karaa diinagdummaa qabuun raawwatamee kaayyooleen barbaachisaa ta'an guutamusaanii mirkaneessuuf, akkuma barbaachisaa ta'etti, hojii odiitii raawwatiinsaa (performance audit) fi odiitii naannoo ni godha ykn ni goosisa;
- 4) Waajjiraaleefi dhaabbilee Mootummaa Naannichaa keessatti sirni eegumsa horataa hundi ga'umsaan kan diriire ta'uu, hojiirra ooluufi bu'aa qabeessa ta'uusaa mirkaneessuuf odiitii to'annoo horataa ni godha yookiin ni goosisa;
5. Herrega kontraaktara dhuunfaa qr.500,000 (Kuma dhiibba shan) olii kan Mootummaa Naannichaa waliigalteedhaan hojjechiise odiitii ni godha. Haa ta'u malee, Muummichi Odiitaraa herrega kontiraaktara dhuunfaa waliigaltee qr.500,000 gadi godhamerratti rakkoon jira jedhee amanuuf sababa yoo qabaate odiitii akka gaggeeffamu gochuu ni danda'a;
- 6) Caffeedhaan, Mana Maree Bulchiinsa Mootummaafi Mana Murtiin yoo gaafatame akkasumas, raawwiin seeraan alaa adeemsa hojii odiitii idilee keessatti yoo argame, dhimmicha irratti odiitii addaa ni godha yookiin ni goosisa;
- 7) Akkaataa keewwata kanaatiin bu'aa (firii) odiitiiwwan godhamanii akkuma haala dhimmichaatti qaama ol'aanaa waajjirichaa yookiin dhaabbaticha to'atutti gabaasaan ni dhiyeessa; ykn ni beeksisa; firiin odiitii yakki raawwatamuusaa kan agarsiise yoo ta'e gabaasicha yeruma sana qaama dhimmi ilaalutti ni dhiyeessa.

ክፍል ሁለት
የመሥሪያ ቤቱ ሥልጣንና ተግባር

፩. የመሥሪያ ቤቱ ሥልጣንና ተግባር

መሥሪያ ቤቱ ዓላማውን በአግባቡ ከግብ ለማድረስ የሚከተሉትን ሥልጣንና ተግባራት ይኖሩታል፡

፩. የክልሉ መንግሥት መሥሪያ ቤቶች እና ድርጅቶች ሂሳብን አዲት ያደርጋል ወይም ያስደርጋል፡

፪. የክልሉን መንግሥት መሥሪያ ቤቶች እና ድርጅቶች የብድር ወይም እርዳታ ሂሳብ አዲት ያደርጋል ወይም ያስደርጋል፡

፫. የክልሉ መንግሥት መሥሪያ ቤቶችና ድርጅቶች ያስገኙት ውጤት ሕጉን ተከትሎ ኢኮኖሚያዊ በሆነ አሠራር የተፈጸመ መሆኑንና ተፈላጊ የሆኑ ዓላማዎች ግብ መምታታቸውን ለማረጋገጥ እንደአስፈላጊነቱ የክዋኔና የአካባቢ አዲት ያደርጋል ወይም ያስደርጋል፡

፬. የክልሉ መንግሥት መሥሪያ ቤቶችና ድርጅቶች አጠቃላይ የቁጥጥር ሥርዓት በበቂ ሁኔታ መዘርጋቱን በትክክለኛ መንገድ መተግበሩንና ውጤታማ መሆኑን ለማረጋገጥ የሀብት ቁጥጥር አዲት ያደርጋል ወይም ያስደርጋል፡

፭. የክልሉ መንግሥት ከብር 500,000.00 /አምስት መቶ ሺህ ብር/ በላይ የሚጠይቅ ሥራ የግል ሥራ ተቋራጭ እንዲሠራ በውል የሰጠ እንደሆነ ይህንኑ የግል ሥራ ተቋራጭ ሂሳብ አዲት ያደርጋል፤ ይሁን እንጂ ዋና አዲተር በጉዳዩ ላይ ችግር ይኖራል ብሎ በቂ ምክንያት ካለው ከብር 500,000.00 በታችም አዲት ያደርጋል፡

፮. በጨፌ፣ በክልሉ መንግሥት መስተዳድር ምክር ቤት እና በፍርድ ቤት ሲጠየቅ እንዲሁም በመደበኛው አዲት ወቅት ህጋዊ ያልሆነ አሰራር ከተገኘ በጉዳዩ ላይ ልዩ አዲት ያደርጋል ወይም ያስደርጋል፡

፯. በዚህ አንቀጽ መሠረት ያከናወነውን አዲት ሥራ ውጤት እንደነገሩ ሁኔታ ለመሥሪያ ቤቱ ወይም ለድርጅቱ የበላይ ተቆጣጣሪ አካል ሪፖርት ያቀርባል ወይም ያሳውቃል፤ የአዲቱ ውጤት ወንጀል መፈጸሙን የሚያሳይ ሆኖ ሲገኝ ሪፖርቱን ለሚመለከተው አካል ወዲያውኑ ያቀርባል፡

PART TWO
POWERS AND DUTIES
OF THE OFFICE

8. Powers and Duties of the Office

To implement its objectives, the Office shall have the following powers and duties:

- 1) audit or casuse to be audited the accounts of the Regional Government offices and organizations;
- 2) audit or cause to be audited the loans or grants made to the government offices and organizations;
- 3) Carry out or cause to be carried out, as may be necessary, performance and environmental audit in order to ensure that the performance of the Regional Government offices and organizations is in accordance with the law;
- 4) Carry out or cause to be carried out control audit of resources to ensure whether the Regional Government offices' and organizations' whole system of control is adequately designed, properly implemented and effectively applied;
- 5) Audit the accounts of private contractors related to the Regional government contractual work that involves a sum exceeding Birr 500,000.00. However, if the Auditor General has reasons to believe that some irregularities have occurred, it can effect audit if the sum is less than Birr 500,000.00;
- 6) Undertake special audit when requested by the Caffee, Regional Administrative Council, regional courts, and all cases of irregularities identified in the normal course of audit works;
- 7) Report or inform to the head of the audited office or organization, as the case may be, the result of the audit performed in accordance with this Article. The results of the audits performed shall also be immediately submitted to concerned organ where it involves the commission of a crime;

- 8) Sadarkaaleefi adeemsa hojii odiitii ilaalchisee qajeelfama ni baasa;
- 9) Barbaachisaa ta'ee ennaa argamu, qaama dhimmi ilaalu wajjin waliigaluudhaan odiitaroota keessaatiif leenjii ni kenna;
- 10) Herregni tokko haala seeraan ala jedhameefi amantummaa hin qabneen qabamuusaa kan amansiisu sababa gahaa yoo qabaate galmeewwan, nagaheewwan, harshammootaafi ragaaalee herrega kanaan wal qabatanirratti ni saamsa (cufa);
- 11) Biirtoon Maallaqaafi Misooma Diingdee seera faayinaansiifi qajeelfama sirna qabiinsa herregaa qopheessurratti hirmaannaa godhee gorsa barbaachisaa ta'e ni kenna;
- 12) Qaamota dhimmi ilaalu wajjin ta'uudhaan ogummaan odiitii karaa qajeelloo ta'een akka dagaagu tattaaffii ni godha;
- 13) Odiitarootaafi ogeessota qabiinsa herregaa dhuunfaan tajaajila odiitii qabiinsa herregaa kennaniif ragaa dandeettiisaanii mirkaneessu ni kenna; ni haaromsa; ni haqa; ni dhoorka;
- 14) Qajeelfama dandeettii ogeessota qabiinsa herregaafi odiitii dhuunfaa kennuu, haaromsuu, dhoorkuufi haquu ilaalu ni baasa;
- 15) Qajeelfamnni sadarkaa eeggate akka keewwata xiqqaa (14) tti yeroo baheetti ragaa dandeettii mirkaneessu eeyyama ni kenna;
- 16) Tajaajila ragaa dandeettii ogeessota qabiinsa herregaafi odiitaroota dhuunfaatiif kennuufi haaromsuun gatii gaafatu seera jiruurratti hundaa'ee ni kaffalchiisa;
- 17) Qajeelfama tarreeffama naamusa ogummaa odiitii odiitaroonni Mana Hojichaa kabajanii ittin gaggeeffaman qopheessee hojiirra ni oolcha.
9. **Bakka Bu'iinsaan Aangoo Kennuu**
- 1) Odiitarri Muummicha Naannichaa, aangoo fi hojiilee Mana Hojii Labsii kana keewwata 8, keewatoota xiqqaa (1) (2), (3), (4), (5) fi (6) irratti tumaman yoo barbaachisaa ta'ee odiitara Muummicha Federaalaa ykn Manneen Hojii Odiitii Muummicha Naannoo biraa ykn dhaabbata Odiitii dhuunfaa bakka buusuudhaan firii hojii odiitti akka isaaf gabaasan gochuu ni danda'a.
- ፳. የአዲት ደረጃን /አስታንዳርድ/ እና የአሠራር ሥርዓትን በተመለከተ መመሪያዎችን ያወጣል፤
- ፱. አስፈላጊ ሆኖ ሲገኝ ከሚመለከተው አካል ጋር በመተባበር ለውስጥ አዲተሮች ሥልጠና ይሰጣል፤
- ፲. አንድ ሂሳብ ወንጀል ባለበት ሁኔታና ታማኝነት በጎደለው አኳኋን መያዙን ለማመን ምክንያት ያለው እንደሆነ ይህንን ሂሳብ የሚመለከቱ መዝገቦች፣ ደረሰኞች፣ ሰነዶችና የተያያዙ መረጃዎች ላይ ያሽጋል፤
- ፲፩. የገንዘብና የኢኮኖሚ ልማት ቢሮ የፋይናንስ ሕግና የሂሳብ አያያዝ ሥርዓት መመሪያ ሲያዘጋጅ ተሳትፎ በማድረግ አስፈላጊውን ምክር ይሰጣል፤
- ፲፪. ከሚመለከታቸው አካላት ጋር በመሆን የአዲት ሙያ ትክክለኛውን ፈር ይዞ እንዲዳብር ጥረት ያደርጋል፤
- ፲፫. በግል አዲት ለሚያከናውኑ አዲተሮች እና የሂሳብ አያያዝ ሥራ ለሚያከናውኑ የሂሳብ አዋቂዎች በሥራው መስክ ለመሠማራት የሚያስችላቸውን የምስክር ወረቀት ይሰጣል፤ ያድሳል፤ ይሠርዛል፤ ያግዳል፤
- ፲፬. የአዲተሮችንና የሂሳብ አያያዝ ባለሙያዎችን የብቃት ማረጋገጫ ለመስጠት፣ ለማደስ፣ ለማገድ እና ለመሠረዝ የሚያስችል መመሪያ ያወጣል፤
- ፲፭. በንዑስ አንቀጽ ፲፬ ላይ የተመለከተው መመሪያ ተግባራዊ ከሆነ የሙያ ማረጋገጫ ፈቃድ ይሰጣል፤
- ፲፮. ለግል አዲተሮችና የሂሳብ አዋቂዎች የሙያ ብቃት የምስክር ወረቀት ለመስጠትና ለማደስ የአገልግሎት ዋጋ ባለው ሕግ ላይ ተመስርቶ ያስከፍላል፤
- ፲፯. የመ/ቤቱ አዲተሮች ሊከተሉት የሚገባውን ዝርዝር የሙያ ሥነ ምግባር መመሪያ ያዘጋጃል።
- ፱. **ውክልና ስለመስጠት**
- ፩. የክልሉ ዋና አዲተር በዚህ አዋጅ አንቀጽ ፳ ንዑስ አንቀጾች /፩/፣/፪/፣ /፫/፣ /፬/፣ /፭/፣ እና /፮/ ላይ የተመለከቱትን ሥልጣንና ተግባራት ለፌዴራል ዋናው አዲተር፣ ለሌሎች ክልል አዲት ቢሮዎች ወይም ለግል የአዲት ድርጅቶች በውክልና በመስጠት ውጤቱን ለመሥሪያ ቤቱ ሪፖርት እንዲያደርጉ ማድረግ ይችላል።
- 8) Issue directives regarding audit procedures and standards;
- 9) Where it deems necessary, train internal auditors in cooperation with the concerned organs;
- 10) Impound such books, vouchers, documents, and other materials where it has reasons to believe that any account has been kept in a criminal and dishonest manner;
- 11) Give the necessary advice on the financial law and accounting directives to be prepared by the Finance and Economic Development Bureau;
- 12) Make efforts to promote the audit profession being with the concerned body with the view to ensuring its development in the right direction;
- 13) Issue, renew, suspend and cancel certificates of competence of private auditors and accountants who provide auditing and accounting services;
- 14) Issue directives for issuing, suspending, and cancelling certificates of competence of private auditors and accountants;
- 15) Shall issue the certificates of competence when the standardised directives have been issued in accordance with Sub-Article 14;
- 16) Charge fees for the issuance and renewal of certificates of competence in accordance with the existing regulation.
- 17) Prepare detailed directives of professional code of conduct with which the auditors of the office shall comply;
9. **Delegation**
- 1) The Regional Auditor General may delegate the powers and duties of the Office which are prescribed under Sub-Article (1), (2), (3), (4), (5) and (6) of Article 8 of this Proclamation to the Federal Auditor General or other Regional audit offices or private audit firms that shall report to it the results thereof.

- 2) Qaamni odiitii bakka buufame sadarkaalee odiitiifi adeemsawwan hojii odiitii Mana Hojiitiin bahee ittiin hojjetamu hordofuudhaan akka hojjetatu ni godha.
3. Muummichi Odiitaraa hojiin odiitii qaamni bakka bu'uummaan kennameef raawwatu sadarkaalee odiitii eegee gaggeessuusaa mirkameessuu qaba. Yoo barbaachisaa ta'ee argame, ba' in hojii odiitii qaama bakka bu'uummaan hojjetuuf waajjiroota ykn dhaabbilee odiitii ta'aniin ni kaffalama.

**KUTAA SADII
ADEEMSA MUDAMA
ODIITARA
MUUMMICHAAFI ITTI
AANAA ODIITARA
MUUMMICHAA
NAANNICHAA**

10. Muudama

1. Odiitarri Muummichiifi Itti Aanaa Odiitara Muummichaa Pireezidaantii Bulchiinsa Mootummaa Naannichaatiin dhiyaatanii Caffeedhaan mudamu.
2. Akkaataan muudamichaas muudamtoonni ogummaa odiitiifi hoggansa fayinaansiitiin barnootaafi muxannoo gahaa, imaammataafi qajeelfama mootummaa hubatanii hojiirra olchuudhaaf fedhiifi dandeettii qabaachun amanamummaafi naamusa gaarii kan qaban ta'uu tilmaama kessa kan galchu ta'a.

11. Siyaasaarraa Bilisa Ta'uu

- 1) Muummichi Odiitaraa, Itti Aanaafi Itti gaafatamtoonni waajjiraalee bakka bu'anii ykn damee Manneen Hojii, miseensummaa paartii siyaasa adda addaarraa bilisa ta'uu qabu.
- 2) Keewwata xiqqaa (1) jalatti kan tumame jiraatus, muudamaan ykn itti gaafatamaan waajjira bakka bu'aa ykn damee Mana Hojii siyaasa keessatti hirmaachuu yoo barbaade hojii odiitii gad lakkisuu qaba.

12. Mindeessuufi Soorama Odiitara Muummichaa fi Itti Aanaa

- 1) Mindaan Odiitara Muummichaa fi Itti Aanaa Odiitara Muummichaa iitti gaafatamummaa fudhachuuf kan nama harkisuufi walabummaasaanii eegsisuuf kan biraa wajjin yoo ilaalamu fooyya'aa ta'u wan qabuuf akkaataa keewwata 17(10) Labsii kanaatti qophaayee Caffeedhaaf dhiyaatee ni murta'a.

፩. የተወከሉት የአዲት አካላት በመሥሪያ ቤቱ የወጣውን የአዲት ደረጃ እና የአሠራር ሥነ ሥርዓት በመከተል እንዲሠሩ ያደርጋል፤

፪. የክልሉ ዋናው አዲተር የተደረገው አዲት የአዲትን ደረጃ የተከተለ መሆኑን ማረጋገጥ አለበት። አስፈላጊ ሆኖ ሲገኝ የአዲት አገልግሎት ወጪ በአዲት ተደራጊ መ/ቤቶች ወይም ድርጅቶች ይከፈላል።

ክፍል ሦስት

የክልል ዋና አዲተር እና

ምክትል ዋና አዲተር የአሸሻም ሥነ ሥርዓት

፲. አሸሻም

፩. የክልሉ ዋና አዲተር እና ምክትል ዋና አዲተር በክልሉ መንግሥት ፕሬዚዳንት አቅራቢነት በጨፌ ይሾማሉ።

፪. የአሸሻሙ ሁኔታም ተሟላጭ በአዲት ሙያና በፋይናንስ ሥራ አመራር በቂ እውቀት፣ የትምህርት ደረጃና የሥራ ልምድ፣ የመንግሥትን ፖሊሲና መመሪያ አውቀው ሥራ ላይ ለማዋል ፍላጎትና ችሎታ፣ ታማኝነትና መልካም ሥነ ምግባር ያላቸው ስለመሆኑ ግንዛቤ ውስጥ በማስገባት ይሆናል።

፲፩. የፖለቲካ ገለልተኝነት

፩. ዋና አዲተሩ፣ ምክትል ዋና አዲተርና የወኪል ወይም ቅርንጫፍ መ/ቤት ኃላፊዎች ከማንኛውም የፖለቲካ ፓርቲ አባልነት ነጻ መሆን አለባቸው።

፪. በንዑስ አንቀጽ ፩ ውስጥ የተመለከተው ቢኖርም ማንኛውም ተሟላጭ ወይም የወኪል መ/ቤት ወይም ቅርንጫፍ መ/ቤት ኃላፊ የፖለቲካ ፓርቲ ውስጥ መሳተፍ ከፈለገ የአዲት ሥራውን መልቀቅ ይኖርበታል።

፲፪. የዋና አዲተርና የምክትል ዋና አዲተር ደመወዝና፡ ጡረታ

፩. የዋና አዲተርና የምክትል ዋና አዲተር ደመወዝ በዚህ አዋጅ አንቀጽ ፲፯/፲ መሠረት ተዘጋጅቶ ለጨፌ ቀርቦ የሚወሰን ይሆናል።

2) The delegated audit bodies shall follow the auditing standards and procedures set by the office.

3) The Regional Auditor General shall ascertain whether the audit is conducted in accordance with the auditing standards. If deemed necessary, the expenses of such audit shall be borne by the audited offices or organizations.

PART THREE

APPOINTMENT PROCEDURE OF THE REGIONAL AUDITOR GENERAL AND DEPUTY AUDITOR GENERAL

10. Appointment

1) The Auditor General and Deputy Auditor General shall be appointed by the Caffee upon presentation of the President of the Region.

2) The appointee shall possess the relevant educational background, knowledge and experience in auditing, financial management, government policies and programs and it is considered to be the appointee shall be a person reputed for his diligence, honesty and good conduct.

11. Political Neutrality

1) The Auditor General, Deputy Auditor General and heads of representatives or branch audit offices shall be neutral from partisan of politics.

2) Notwithstanding sub-article 1 of this article, any appointee or head of branch audit office shall cease to hold office if he wants to participate in politics.

12. Remuneration and Pension of Auditor General and Deputy Auditor General

1) The Salaries of Auditor General and Deputy Auditor General shall be prepared in accordance with Article 17(10) of this Proclamation and submitted to the Caffee for approval.

2) Muudamtichi muudamaan dura seera soorata mootummaa keessatti kan hin hammatamne yoo ta'e, sirna soorata bu'aa itti argatuuf fi keessa ture itti fufuuf filachuufi mirga qaba.

3) Muudamaan yeroo tajaajila hojii odiitii xumuruutti, soor-ama yoo guutuu baate, sadarkaan barnootaafi muuxannoon hojii qabuu eegamee waajjira Mootummaa ykn dhaabbata misooma Mootummaa keessa-tti akka hojjjatu ni ramadama.

13. Itti Waamama

1) Itti waamamni Mana Hojich-afi Muummicha Odiitara Naannichaa Caffee Naannichaat-iif ta'a.

2) Itti waamamni I/Aanaa Muum-micha Odiitaraa, Odiitara Muummichaaf ta'a.

14. Yeroo Turmaataa

1) Yeroon turmaata hojii muud-ama Odiitara Muummichaafi Itti Aanna Odiitara Muummic-haa waggaa jaha ta'a.

2) Turmaatni hojii keewwata xiq-qaa (1) jalatti tumame yoo xumurame muudamtoonni irra deebiidhaan mudamuu ni danda'u. Haa ta'u malee, Muu-mmichi Odiitaraa yeroo tok-koo ol irra deebiidhaan muuda-muu hin danda'u.

15. Haala Muudamaan Hojiirraa Itti Ka'u

Labsii kana Keewwata 14 (1) jala-tti kan tumame yoo jiraatellee haal-lan kanaan gadiitiin muudamaan hojiirraa akka ka'u ykn itti gaafata-mummaarraa akka ka'u ni godh-ama:

1) Sababa dhibeen (dhukkubbaat-iin) hojii sirriitti kan hin gagge-essine ta'uunisaa yoo mirkan-aa'e, ykn sababa dhibee itti fuufiinsa qabuun hojii gad lak-kisuuf barreeffamaan yoo gaa-fate;

2) Hojiisaarratti dadhabbina yoo agarsiise,

3) Itti gaafatamummaasaa daga-chuudhaan balleessaa raawwa-tee yoo argame, ykn mana hojii keessatti amala gaarii kan hin qabne ta'uunsaa yoo mirkanaa'e;

4) Malaammaltummaa raawwa-tee yoo argame, ykn gocha seeraa alaa raawwachuun isaa ragaadhaan yoo irratti mirkan-aa'e;

5) Umurii soorataati ol akka seer-aatti yeroon tajaajilaa akka dheeratuuf gochuun akkuma eegametti ta'ee yeroon soor-ata bahu yoo gahe;

6) Yeroon turmaataa seeraan daa-ngeeffame yoo dhume,

7) Fedhiisaatiin hojii gad lakkis-uuf yoo gaafate;

፪. ተሟላው ቀደም ሲል በመንግሥት የጡረታ ደንብ ያልተሸፈነ ከሆነ ሊጠቅመው የሚችለውንና ቀደም ሲል በነበረው የጡረታ ሥርዓት ለመቀጠል የመምረጥ መብት አለው፤

፫. ተሟላው በሥራ ዘመኑ ማብቂያ ላይ እድሜው ለጡረታ ያልደረሰ ከሆነ የትምህርት ደረጃውና የሥራ ልምዱ ተጠብቆ በመንግሥት መሥሪያ ቤት ወይም የልማት ድርጅት ውስጥ እንዲሠራ ይመደባል።

፲፫. ተጠሪነት

፩. የመሥሪያ ቤቱ እና የክልሉ ዋና አዲተር ተጠሪነት ለጨፌ ይሆናል።

፪. የምክትል ዋና አዲተር ተጠሪነት ለዋና አዲተር ይሆናል፤

፲፬. የሥራ ዘመን

፩. የዋና አዲተርና ምክትል ዋና አዲተር የሹመት ሥራ ዘመን ስድስት ዓመት ይሆናል።

፪. በንዑስ አንቀጽ/፩/ የተገለጸውን የሥራ ዘመን ሲያበቃ ተሟላው እንደገና ሊሾሙ ይችላሉ። ሆኖም ዋና አዲተር ከአንድ ጊዜ በላይ እንደገና ሊሾም አይችልም።

፲፭. ተሟላው ከኃላፊነት የሚነሳበት ሁኔታ

በዚህ አዋጅ በአንቀጽ ፲፬ (፩) የተደነገገው ቢኖርም በሚከተሉት ሁኔታዎች ተሟላው ከሥራ ወይም ከኃላፊነት እንዲነሳ ይደረጋል፤

፩. በሕመም ምክንያት ሥራውን በሚገባ ለማከናወን የማይችል መሆኑ ሲረጋገጥ ወይም ቀጣይነት ባለው የጤና ጉድለት ምክንያት በጽሁፍ የሥራ መልቀቂያ ጥያቄ ሲያቀርብ፤

፪. በሥራ ላይ ድክመት ሲያሳይ፤

፫. ኃላፊነቱን በመዘንጋት ጥፋት ፈጽሞ ሲገኝ ወይም በመ/ቤቱ ውስጥ ጥሩ ፀባይ የሌለው መሆኑ ሲረጋገጥ፤

፬. ሙስና ፈጽሞ ሲገኝ ወይም ከህግ ውጭ የሆነ ድርጊት ለመፈጸሙ በማስረጃ ሲረጋገጥ፤

፭. የጡረታ መውጫ ዕድሜ ላይ በህግ መሠረት የአገልግሎት የሥራ ጊዜ እንዲራዘምለት የሚደረገው እንደ ተጠበቀ ሆኖ የጡረታ መውጫ ዕድሜ ሲደርስ፤

፮. በሕግ የተወሰነው የሥራ ዘመን ሲያበቃ፤

፯. በራሱ ፍቃድ ሥራውን ለመልቀቅ ሲጠይቅ።

2) If the appointee shall not be covered in government Pension scheme prior to his appointment, he shall have discretionary right to remain in any previous scheme to which he is beneficiary.

3) If the appointee does not reach his retirement age at the end of his term of office, he shall be assigned to work in government office or organization according to his education and work experience.

13. Accountability

1) The Office and the Regional Auditor General shall be accountable to the Caffee.

2) The Deputy Auditor General shall be accountable to the Auditor General.

14. Term of Office

1) The term of office of the Auditor General and Deputy Auditor General shall be six years.

2) Upon expiry of the term of office specified under Sub-Article (1), the appointees shall be eligible for re-appointment. But the Auditor General shall not be eligible for re-appointment more than one term of office.

15. Grounds for Removal of an Appointment

Notwithstanding Article 14 (1) of this Proclamation, an appointee may be removed from office or discharged from his responsibilities upon the following circumstances:

1) Where it is ascertained that he is incapable of properly discharging his duties due to illness or where he has made a written request to vacate the office on account of continued ill health;

2) Where he is incompetence in his work;

3) Where it is proved that he is guilty of neglect of duty or of malfeasance in office;

4) Where it is proved that he is found to be corrupt or to have committed other unlawful act;

5) Where he attains the age of retirement; however, an appointee may hold office beyond the retirement age as per the law;

6. Upon termination of his term of office;

7) Upon his voluntary request for resignation from the office.

5. *Gita Hojii Duwwaa*

- 1) Gitni hojii Odiitara Muummicha Naannichaa sababa Labsii kana keewwata 15 tiin sababa du'aa dabalatee yoo duwwaa ta'e, itti aanaan Odiitara Muummicha Naannichaa, yeroo ji'a jaha hin caalleef, eeggataa Odiitara mummicha ta'ee ni hojjeta.
- 2) Gitni hojii Odiitara Muummichaafi Itti Aanaa Odiitara Muummicha yeroo tokko wal -faana duwwaa yoo ta'e, akkaataa Heerichaa keewwata 57, keewwata xiqqaa 3 (d)tti yeroo keewwata xiqqaa (1) keewwata kana keessatti xuqame hin caalleef, gitoota duwwaa kanneenirratti yeroodhaaf ramaddiin Pireezidaantii Bulchiinsa Mootummaa Naannichaatiin ni raawwata.
- 3) Keewwata xiqqaa (1) fi (2) keewwata kana irratti kan tumame jiraatus, Odiitarri Muummichaafi Itti Aanaa Odiitara Muummichaa akkaataa keewwata 10 keewwata xiqqaa (1) fi (2) Labsii kanaatiin gitni hojii duwwaa uumamee yeroo ji'a jahaa keessatti mudamuu qaban.

KUTAA AFUR

AANGOOFI HOJII ODIITARA MUUMMUCHAAFI ITTI AANAA ODIITARA MUUMMICHAA NAANNICHAA

Aangoo fi Hojii Odiitara Muummicha Naannichaa

Odiitarri Muummichaa Naannichaa Hogganaa Mana Hojii Odiitii Muummichaa Naannichaa ta'ee, aangoo fi hojii Mana Hojiichaaf Labsii kana keessatti keewwata 8 irratti kenname dabalatee, aangoo fi hojii armaan gadii ni qabaata:

- 1) Gabaasa herrega waggaa Mootummaa Naannichaa Biiroo Maallaqaa fi Misooma Dinagdeetiin qophaa'ee isaa dhiyaatu ji'a 8 (Saddet) keessatti odiitii godhee gabaasa firii fi yaada odiitii Biiriichaaf ni dhiyeessa;
- 2) Gabaasa waggaa kan hojii odiitii akkaataa keewwata 8, keewwata xiqqaa (1), (2), (3), (4), (5) fi (6) raawwatamee fi Odiitii gabaasa herrega waggaa Mootummaa Naannichaa dabalatee Caffee Mootummaa Naannichaaf ni dhiyeessa.

፲፮. ክፍት የሥራ ቦታ

፩. በዚህ አዋጅ አንቀጽ ፲፮ ውስጥ በተገለጹት ምክንያቶች ሞትን ጨምሮ የክልሉ ዋና አዲተር በሌለ ጊዜ የክልሉ ምክትል ዋና አዲተር ከሰድስት ወር ላልበለጠ ጊዜ ተጠባባቂ ዋና አዲተር ይሆናል።

፪. የክልሉ ዋና አዲተር እና ምክትል ዋና አዲተር ቦታ በተመሳሳይ ጊዜ ክፍት የሆነ እንደሆነ በክልሉ ህገ መንግሥት አንቀጽ ፶፯ ንዑስ አንቀጽ ፫ (መ) መሠረት በዚህ አንቀጽ ንዑስ አንቀጽ ፩ ከተጠቀሰው ላልበለጠ ጊዜ በእነዚህ ክፍት ቦታዎች ላይ የክልሉ መንግሥት መስተዳድር ፕሬዚዳንት በጊዜያዊነት ይመድባል።

፫. በንዑስ አንቀጽ /፩/ እና /፪/ የተደነገገው ቢኖርም በዚህ አዋጅ አንቀጽ ፲ ንዑስ አንቀጽ /፩/ እና /፪/ መሠረት ክፍት የሥራ ቦታ ከተከሰተበት ጊዜ አንስቶ በሰድስት ወር ውስጥ ዋና አዲተርና ምክትል ዋና አዲተር መሾም አለባቸው።

ክፍል አራት

የክልሉ ዋና አዲተር እና

ምክትል ዋና አዲተር ሥልጣንና ተግባር

፲፯. የክልሉ ዋና አዲተር ሥልጣንና ተግባር

የክልሉ ዋና አዲተር የመሥሪያ ቤቱ የበላይ ኃላፊ በመሆን በዚህ አዋጅ አንቀጽ ፰ ለመሥሪያ ቤቱ የተሰጠውን ሥልጣንና ተግባር በሥራ ላይ ከማዋል በተጨማሪ ከዚህ የሚከተሉት ሥልጣንና ተግባራት ይኖሩታል፤

፩. የገንዘብና ኢኮኖሚ ልማት ቢሮ አዘጋጅቶ የላከውን የክልሉ ዓመታዊ ሂሳብን በ፰ /ስምንት/ ወራት ውስጥ አዲት አድርጎ ለቢሮው ያቀርባል፤

፪. በአንቀጽ ፰ ንዑስ አንቀጽ /፩/፤ /፪/፤ /፫/፤ /፬/፤ እና /፭/፤ መሠረት ያከናውነውን የክልሉን ዓመታዊ ሂሳብ ሪፖርት አዲት ውጤት ጨምሮ ዓመታዊ ሪፖርት ለጨፌ ያቀርባል፤

16. Vacancy

- 1) If the position of the Regional Auditor General is vacant on account of the grounds mentioned in Article 15 of this Proclamation, including death, the Deputy Auditor General shall act as Regional Auditor General for a period not exceeding six months.
- 2) If the posts of the Regional Auditor General and Deputy Auditor General are vacant simultaneously, the President of the Region shall assign an acting head to the posts for a period specified under Sub-Article 1 of this article in accordance with Article 57 (3) (d) of the constitution.
- 3) Notwithstanding Sub-Article (1) and (2) of this article, the Auditor General and his Deputy shall be nominated in accordance with Article 10 Sub-Articles 1 and 2 of this Proclamation within six months from the date when the vacancy occurred.

PART FOUR

POWERS AND DUTIES OF THE REGIONAL AUDITOR GENERAL AND DEPUTY AUDITOR GENERAL

17. Powers and Duties of the Regional Auditor General

The Regional Auditor General shall be the head of the Office and in addition to the powers and duties given to the Office in Article 8 of this Proclamation, shall have the following powers and duties:

1. Audit the annual accounts of the Regional Government prepared and submitted to him by the Finance and Economic Development Bureau within eight months of receipts and pass his opinion thereon to the Bureau;
2. Submit annual report performed under Article 8 Sub-Article (1), (2), (3), (4), (5) and (6) including the audit report on the Annual Public Accounts of the Regional Government to the Caffee;

- 3) Odeeffannoo fi ibsa barbaachisaa ta'e Koree Herrega Mootummaa (KHM) ykn qaama biraa sadarkaa walfakkaatuun gabaasa waggaa Odiitara muummicha Caffeedhaaf dhiyaatu irratti tarkaanfii waajjirootni fi dhaabbileen mootummaa fudhatan hordofuudhaan koree Caffeedhaan dhaabbateef ni kenna;
 - 4) Dhimmi barbaachisaa fi ariifachiisaan jira jedhee yoo yaade otoo yeroo gabaasa waggaa hin eegiin gabaasa addaa gidduutti Caffeedhaaf ni dhiyeessa;
 - 5) Mana Hojiichaa haala hojii kennameef raawwachuu isa dandeessisuun ni gurmeessa;
 - 6) Tilmaama baajata waggaa Mana Hojichaa Caffeedhaaf ni dhiyeessa; yemmuu hayyamaamus hojiirra ni oolcha;
 - 7) Baajatni Mana Hojiichaaf hayyamame hanqatee hojii fi itti gaafatamummaa kennameef akka galmaan hin geenye yoo godhe, gaaffii dabalata baajataa akkaataa Labsii kana keewwata 17 (6)tti akka ragga'uuf ni dhiyeessa;
 - 8) Seera bulchiinsa Faaynaansii eegee, yoo barbaachisaa ta'ee argame, walii galtee qaama raawwachiisaa osoo hin gaafatiin jijjiirraa baajataa gita herraga tokko irraa gara biraatti ni taasisa;
 - 9) Baajata hojii Mana Hojii Odiit-iif ramadame keessaa, baajati hojii adeemsiisaa kan ji'a sadii (1/4) duraan dursamee yeroo tokkoon lakkoofsa herraga baankii maqaa mana hojiichaatiin baname keessatti galii akka ta'u ni taasisa;
 - 10) Qaxaraa fi bulchiinsa hojjatoota akka Seera Hojjettoota Mootummaa Naannichaatti ni raawwata. Haa ta'u malee, iskeelii mindaa fi durgoo naannawiinsa ogeessota, akkasumas mindaa fi faayidaalee adda addaa Odiitara muummicha fi Itti aanaa Odiitara Muummicha kafalamuuf qabu qoratee Caffeetti dhiyeessuu ni danda'a, yoo ragga'a'es hojiirra ni oolcha;
 - 11) Iddoo barbaachisaa ta'ee argametti baajata Mana Hojiichaaf ramadametti fayyadamuun tajaajila ogummaa odii-tii kontiraataa kennuun ni hojjechiisa;
- ፫. ዋና ኦዲተሩ ለጨፌ በሚያቀርበው ዓመታዊ የኦዲት ሪፖርት ላይ የመንግሥት መሥሪያ ቤቶች ድርጅቶች የሚወስዱት እርምጃ ለሚመለከተው የመንግሥት ሂሳብ ኮሚቴ ወይም በጨፌ ለተቋቋመ ሌላ ተመሳሳይ ኮሚቴ አስፈላጊ መረጃና መግለጫ ይሠጣል፤
 - ፬. ዓመታዊ አጠቃላይ ዘገባ የማቅረቢያ ጊዜ ድረስ ሊቆዩ የማይችሉ አስፈላጊ እና አስቸኳይ ናቸው ብሎ ባመነ ባቸው ጉዳዮች ላይ ልዩ ሪፖርት ለጨፌ ያቀርባል፤
 - ፭. ተግባሩን በሚገባ ለማከናወን ይቻለው ዘንድ መሥሪያ ቤቱን ያደራጃል፤
 - ፮. የመሥሪያ ቤቱን ዓመታዊ የበጀት ግምት አዘጋጅቶ ለጨፌ ያቀርባል፤ ሲፈቀድም በሥራ ላይ ያውላል፤
 - ፯. ለመሥሪያ ቤቱ የተፈቀደው በጀት አንሶ የተሰጠውን ሥራ ኃላፊነት ከግብ እንዳይደርስ ካደረገ የተጨማሪ በጀት ጥያቄን በዚህ አዋጅ አንቀጽ ፲፯ /፮/ መሠረት አዘጋጅቶ እንዲፀድቅለት ያቀርባል፤
 - ፰. አስፈላጊ ሆኖ ባገኘው ጊዜ የአስፈጻሚውን አካል ስምምነት ሳይጠይቅ በክልሉ መንግሥት መሠረታዊ የፋይናንስ አስተዳደር የሕግ መርህን በመጠበቅ በጀት ከአንድ ርዕስ ወደሌላ ርዕስ እንዲዛወር ያደርጋል፤
 - ፱. ለመ/ቤቱ የተፈቀደው በጀት ውስጥ የሶስት ወር /፩/፱ኛ የሥራ ማስኬጃ በጀት በቅድሚያ በመሥሪያ ቤቱ ስም በተከፈተው የባንክ ሂሳብ ውስጥ ገቢ እንዲሆን ያደርጋል፤
 - ፲. የሠራተኞችን ቅጥርና አስተዳደር በክልሉ መንግሥት ሠራተኞች ህግ መሠረት ይፈጽማል። ሆኖም የባለሙያዎችን የደመወዝ ስኬልና የመዘዋወሪያ አበል እንዲሁም የዋና ኦዲተሩንና የምክትል ዋና ኦዲተሩን ደመወዝና ሌሎች ጥቅማ ጥቅሞችን አጥንቶ ለጨፌ ሊያቀርብ ይችላል፤ ያቀርባል፤ ሲፈቀድም በሥራ ላይ ያውላል፤
 - ፲፩. አስፈላጊ ሆኖ ሲያገኘው ለመሥሪያ ቤቱ የተመደበውን በጀት በመጠቀም የኦዲት ሙያ አገልግሎት ኮንትራት በመስጠት ማሠራት ይችላል፤
3. Shall give information and explanation to the Public Accounts Committee (PAC) or any other body acting on similar capacity which shall be established by the Caffee to follow up the action taken by Government offices and organizations based on the annual audit report presented to the Caffee by the Regional Auditor General;
 4. Submit a especial report to the Caffee on any matter of pressing importance or urgency that in his opinion should not be deferred until the presentation of the annual report;
 5. Organize the office so as to enable him carryout his duties;
 6. prepare the Office's annual budget estimate and submit to the Caffee, and implement the same upon approval;
 7. submit supplementary budget request as per Article 17(6) of this proclamation to the Caffee for approval where the total budget allocated for the office is inadequate to enable the fulfilment of its duties and responsibilities;
 8. make internal budget transfers from one item of budget to another in accordance with the Regional Government financial administration law without the consent of the executive organ where he deems necessary;
 9. Proportionate quartely appropriations of the operational budget of the office shall be deposited in advance into the bank account of the office;
 10. excute employment and administration of the staff in accordance with the Civil Service Law of the Regional State. However, the Office may prepare the salary scale and transport allowance for the professionals as well as salary and fringe benefits of the Auditor General, Deputy Auditor General, and submit to the Caffee and implement the same upon approval;
 11. contract out for professional services with the budget allocated for the office where necessary;

- 12) Kitaaboolee, harshammee, le-ejaroota, ragaalee baasii, naga-heewwan galii, ykn odeeffannoowwan biroo itti gaafatamummaa bahuuf isa barbaachisan ilaaluuf, qaamoota Mootummaa irraa odeeffannoo, gabaasootaa fi ibsoota barbaachiisaadha jedhe gaafatee fudhachuuf mirga ni qabaata;
- 13) Gabaasa waliigalaa waggaa fi gabaasa addaa Caffeedhaaf dhiyaatu mallatteessuu irraa kan hafe, aangoo fi hojii Labsii kanaan kennameef bakka bu'uummaan dabarsuu ni danda'a.

18. Aangoo fi Hojii Itti Aanaa Odiitara Muummichaa

- 1) Hojii Mana Hojii Odiitii Muummichaa karoorsuu, gurmeessuu, qindeessuu fi to'achuu irratti Odiitara Muummichaa ni gargaara;
- 2) Odiitara Muummichaa Naannichaa iddoo hin jirretti hojii Odiitara Muummichaa ni raawwata;
- 3) Hojiilee Odiitara Muummichaan kennamuuf hunda ni raawwata.

KUTAA SHAN TUMAALEE ADDA ADDAA

19. Odiitii Herrega Mana Hojii Odiitara Muummichaa

- 1) Itti fayyadamni baajataafi qabiinsa herrega Mana Hojii akka ataa seera Mootummaa Naannichaatti ta'a.
- 2) Herregni Mana Hojii kan Odiitii ta'u ogeessa odiitii gahumsa qabuu fi kan Mana Hojii fi waajjiraalee odiitii ta'an irraa walaba ta'eenii fi kan Caffee Mootummaa Naannichaatiin moggaafamuun ta'ee bu'aa odiitii Caffee gabaasa ni godha.

20. Daangaa Sirna Odiitiifi Yeroo Hojii

- 1) Odiitarri Muummichaa herrega tokko yeroo odiitii godhuu dhimmichaaf barbaachisaa akka itti fakkaateen tokko tokkoon yookiin mala odiitii darbee darbeetiin odiitii godhuu ni danda'a, garuu, keewwata 17 keewwata xiqqaa (1), (2), (3), fi (4) Labsii kanarratti hundaa'uudhaan herrega odiitii godhee gabaasa tokko tokkoon dhiyeessuu keessatti toofataa odiitii herregni ittiin odiitii ta'e ibsuu qaba.
- 2) Yakki hojjatamuu isaa yoo itti amane malee Odiitarri Muummichaa bara baajata herrega odiitii godhuun ala waggaa afur ol duubatti deebi'ee odiitii hin godhu.

፲፪. ኃላፊነቱን ለመወጣት ይቻለው ዘንድ መዝገቦችን፣ ሠነዶችን፣ ሌጅሮች፣ የወጪ ሠነዶችንና የገቢ ደረሰኞች ወይም ሌሎች መረጃዎችን ለመመልከት ተፈላጊ ናቸው ያላቸውን ከመንግሥት አካላት መረጃዎችን፣ ሪፖርቶችንና መግለጫዎችን ጠይቆ ለመቀበል መብት አለው፤

፲፫. ለጨፌ ከሚቀርቡት አጠቃላይ ዓመታዊ አዲት ሪፖርት እና ልዩ ሪፖርት ላይ ከመፈረም በስተቀር በዚህ አዋጅ የተሰጡትን ሥልጣንና ተግባራት በውክልና ለማስተላለፍ ይችላል።

፲፰. የምክትል ዋና አዲተር ሥልጣንና ተግባር

፩. የመሥሪያ ቤቱን የአዲት ሥራዎች በማቀድ፣ በማደራጀት፣ በማስተባበር እና በመቆጣጠር ዋና አዲተሩን ይረዳል፤

፪. የክልሉ ዋና አዲተር በሌለ ጊዜ የዋና አዲተሩን ተግባራት ያከናውናል፤

፫. በክልሉ ዋና አዲተር የሚሠጡትን ተግባራት ሁሉ ያከናውናል።

ክፍል አምስት ልዩ ልዩ ድንጋጌዎች

፲፱. የዋና አዲተር መ/ቤት የሂሳብ ምርመራ

፩. የመ/ቤቱ የበጀት አጠቃቀምና የሂሳብ አያያዝ በክልሉ መንግሥት ህግ መሠረት ይሆናል።

፪. የመሥሪያ ቤቱ ሂሳብ በጨፌ በሚሰየም ብቁ እና ከተመርማሪ መ/ቤቶችና ከዋና አዲተር መ/ቤት ነፃ በሆነ አዲተር ተመርምሮ ውጤቱ ለጨፌ ይቀርባል።

፳. ስለአዲት ሥርዓት ወሰን እና የጊዜ ገደብ

፩. የክልሉ ዋና አዲተር አንድን ሂሳብ አዲት ሲያደርግ እንደነገሩ ሁኔታ አንድ በአንድ፣ በዝርዝር ወይም በአልፎ አልፎ የአዲት ዘዴ አዲት ሊያደርግ ይችላል፤ ቢሆንም በዚህ አዋጅ አንቀጽ ፲፯/ ንዑስ አንቀጽ ፩/፣ ፪/፣ ፫/ እና ፬/ መሠረት ሂሳቦችን አዲት አድርጎ በሚያቀርበው በእያንዳንዱ ሪፖርት ውስጥ ሂሳቡ አዲት የተደረገበትን ዘዴ መግለጽ አለበት።

፪. ዋና አዲተሩ ወንጀል መፈጸሙን ካለመነበት በስተቀር አዲት ከሚደረገው የበጀት ዓመት ወደኋላ ከአራት ዓመታት አልፎ አዲት አያደርግም።

12. have a right to access to books, documents, ledgers, vouchers or other information related to the fulfilment of his responsibilities and the right to require and receive from members of the public service such information, reports and explanation as he deems necessary;

13. delegate his powers and duties conferred upon him by this Proclamation except the signing up of the consolidated annual report and special report presented to the Caffee.

18. Powers and duties of the Deputy Auditor General

1. Assist the Auditor General in planning, organizing, co-ordination and controlling all the activities of the Office;
2. Carry out the duties of the Regional Auditor General in his absence;
3. Carry out other duties assigned by the Auditor General.

PART FIVE MISCELLANEOUS PROVISIONS

19. Audit of the Accounts of the Office of the Auditor General

1. Budget utilization and accounting system of the Office shall be in accordance with the law of the Regional Government.
2. The accounts of the Office shall be audited by a qualified auditor who is independent of the Office and the auditee to be designated by the Caffee and shall present the audit report to the same.

20. Audit procedures, scope and period of limitation

1. The Regional Auditor General may audit accounts in full or by a system of sample checking as he deems it appropriate provided, however, that any report he submits in accordance with Sub-Article (1), (2), (3), and (4) of Article 17 of this Proclamation concerning the results of audits of the accounts shall contain a statement describing the nature and extent of the audit performed with respect to each account;
2. The Regional Auditor General shall not perform audits covering beyond a period of four fiscal years prior to the fiscal year upon which the audit is to be performed unless he believes that a crime has been committed.

21. *Dirqama Qaamota Odiitii Ta'anii*

፳፩. የአዲት ተደራጊ አካላት ግዴታ

21. *Duties of Persons to be Audited*

- 1) Hogganaan Mana Hojii, odiit-
aroonni yookiin bakka bu'oo-
nni hojii odiitiif barbaachisafi
faayidaa qaba jedhanii kan itti
amanan ragaaleewwan, galme-
ewwan, leejaroota, vaawuchar-
ootaafi kan biraa ragaalee barr-
eeffamaafi afaanii hunda yoo
gaafataman kan gaafatame hoj-
jetaan yookiin abbaan aangoo
guutumaatti yeroo murtaaye
keessatti sirriitti dhiheessuu fi
ibsoota odiitii ragaalee dhiyaa-
tan kanarratti hundaa'ee odiita-
raan qophaa'aa irratti yaada
kennee mallatteessuuf dirq-
ama qaba.
- 2) Labsii kanaan qaamolee
Manni Hojii akka odiitii isaan
goodhu aangoon kennameef
qabeenyaafi maallaqa yookiin
tokkoon isaa kan fudhate, baa-
sii kan ajaje, kan mirkaneesse,
kan kaffale yookin herregaaf
itti gaafatamaummaa kan
qaban namni kamiyyuu ennaa
gaafatame herrega kana odiitii
goosisuuf dirqama qaba.
- 3) Waajjiroonnifi dhaabbileen
gabaasa odiitii Mana Hojii dhi-
yaateef irratti tarkaanfiin sirre-
essaa barbaachisaa ta'e akka
fudhatamu yaada odiitii fooyy-
essaa kenname hundee gochu-
udhaan guyyoota 30 hin caalle
keessatti tarkaanfii fudhatanii
qabxiilee gabaasa keessatti xu-
qaman tokkoon tokkoorratti
barreeffaman deebii kennuud-
haaf dirqama qabu.
- 4) Itti gaafatamummaa Mana
Hojii bahachuuf hojii odiitii
gaggeessuudhaaf kan barbaac-
hisaa iddoo odiitaroonni kees-
sattti hojjatanifi haala isaa yer-
oodhaan mijeessuuf waajjirri
/dhabbanni odiitii goodhamu
kamiyyuu dirqama qaba.

፩. ዋና አዲተር፣ አዲተሮች፣ ወይም
የዋና አዲተር ተወካዮች ለአዲት
ሥራ አስፈላጊና ጠቋሚ ናቸው-
ብለው ያመነባቸውን መረጃዎች፣
መዝገቦች፣ ሌጅሮች፣ ቫውሾች
እና ሌሎች የጽሑፍና የቃል መረጃ
ዎችን ሁሉ እንዲያቀርቡ
በተጠየቀ ጊዜ የተጠየቀው
ሠራተኛ ወይም ኃላፊነት
የተሰጠው ሰው በተወሰነ ጊዜ
ውስጥ አሟልቶ በደንብ የማቅ
ረብና በቀረቡት ማስረጃዎች ላይ
ተመስርቶ በአዲተር በሚዘጋጀው
መግለጫ ላይ አስተያየት
በመስጠት የመፈረም ግዴታ
አለበት።

1. Any person or responsible of-
ficial who is requested to sub-
mit any relevant document,
books, ledgers, vouchers,
other written or oral evidence
which the Auditor General,
auditors or designates of the
Auditor General deems it
useful and necessary for
auditing shall, forthwith,
make available the same and
approve confirmations by
giving explanations deemed
necessary.

፪. የክልሉ ዋና አዲተር መሥሪያ ቤት
አዲት እንዲያደርጋቸው በዚህ
አዋጅ ሥልጣን የተሰጠው
አካላትን ገንዘብና ንብረት ወይም
አንዱን የተረከበ፣ ወጪውን ያዘዘ፣
ያረጋገጠ፣ የክፈለ ወይም ለሂሳብ-
ኃላፊ የሆነ፣ ማንኛውም ሰው
ሲጠየቅ ሂሳቡን አዲት የማስደረግ
ግዴታ አለበት።

2. Any person who has had in his
custody or paid or has expen-
ded or is in charge of the
accounts of the money and/or
property of the auditee to be
audited by the office under the
provisions of this proclamation,
shall, upon request has the
obligation to have his accounts
audited;

፫. አዲት ተደራጊ መሥሪያ ቤቶች
በክልሉ ዋና አዲተር በተላኩ
የማሻሻያ የእርምጃ እንዲ
ወስዱ በተላኩ ሪፖርቶች ላይ
የተሰጡ የማሻሻያ ሃሳቦችን
መሠረት በማድረግ ከ፬ ቀናት
ባልበለጠ ጊዜ ውስጥ እርምጃ
በመውሰድ በሪፖርቱ ውስጥ በተገ
ለጹት በእያንዳንዱ ነጥብ ላይ
በጽሁፍ መልስ የመስጠት ግዴታ
አለባቸው።

3. Auditee entities are obliged to
take corrective measures and
respond within 30 days from
the date of receipt of the audit
report sent to them by the
Regional Auditor General.

፬. ማንኛውም አዲት ተደራጊ መ/
ቤት ወይም ድርጅት መሥሪያ
ቤቱ ኃላፊነቱን ለመወጣት
የአዲት ሥራ ለማከናወን
አዲተሮች የሚሠሩበትን ቦታና
ሁኔታ በወቅቱ የማመቻቸት
ግዴታ አለበት።

4. Any auditee shall provide the
necessary office accom-
modations for any auditor
stationed in its office to ex-
ecute the responsibilities of
the Regional Auditor General.

፳፪. የመተባበር ግዴታ

22. *Duty to Co-operate*

መሥሪያ ቤቱ የተሰጠውን
ሥልጣንና ተግባር ከግብ እንዲያ
ደርስ ማንኛውም ሰው የሚጠየቀውን
የሥራ ድጋፍ ማድረግ አለበት።

Any person shall provide the
necessary assistance with the view
to helping the Office to execute its
powers and duties.

፳፫. የማስታወቂያ ግዴታ

23. *Duty to Notify*

የክልሉ ዋና አዲተር የአዲት ሥራ
በሚያከናውንበት ጊዜ ወንጀል
መፈጸሙን ያመነ እንደሆነ ይህንኑ
ለአርሚያ የሥነ ምግባርና ፀረ ሙስና
ኮሚሽን እና ለአርሚያ ፍትህና ፀጥታ
ቢሮ የማስታወቂያ ግዴታ አለበት።

The Regional Auditor General
shall notify to the Justice and
Security Bureau and Ethics and
Anti-Corruption Commission of
Oromia where in the course of his
auditing has reasons to believe that
an offence has been committed.

22. *Dirqama Deeggarsa Hojii Gochuu*

Manni Hojii aangoofi hojii kenna-
meef galmaan akka ga'u namni
kamiyyuu deeggarsa hojii gaafat-
amu gochuu qaba.

23. *Dirqama Beeksisuu*

Manni Hojii, hojii oodiitii ennaa
raawwatu gochi yakkaa raawwata-
meera jedhee yemmuu amanu kan-
uma Komishinii Naamusaafi Farra
Malaammaltummaafi Biiroo Haqa-
afi Nageenyaa Oromiyaa beeksis-
uuf dirqama qaba.

24. *Balleessaafi Adaba**Namni kamiyyuu:*

- 1) Odiitara Muummicha Naannichaatiin yookiin odiitarootaan, yookiin bakka bu'aawwaniin hojii odiitii ragaaleewan, leejaroota, vaawucharoota, galmeewwan, harshamootaafi kan biraa ragoota barreeffamaafi afaanii hunda akka dhiyeessu gaafatamee yoo dhiyeessuu baate, ykn
- 2) Odiitara Muummicha Naannichaaf, ykn odiitarootaaf ykn bakka bu'aawwaniif ragaa soba ta'uu beekaa yookiin dhugaa ta'uu amanuuf sababa osoo hin qabaatin harshammee fi odeeffannoo kamiyyuu yoo kenne, ykn
- 3) Hojiin Mana Hojii akka tumaa-lee Labsii kanaatti akka hin raawwatamne gufuu yoo ta'e, ykn
- 4) Hundee tumaa-lee Labsii kanaatiin raawwatamuun osoo irra jiruu, raawwachuu diduun raawwachuu yoo baate, hidhaa waggaa 5 hanga waggaa 7tti ykn qarshii 10,000 (Kuma kudhaniin) ykn lamaaninuu ni adabama.

25. *Tumaalee Ce'umsaa*

Hojiiwwan Labsii kanaa dura hojjetaman ykn jalqabaman akka waan Labsii kanaa hojjetamanitti ykn jalqabamanitti lakkaahamanii raawwatiinsi ykn hojiin isaanii itti fufa.

26. *Aangoo Dambii fi Qajeelfama Baasuu*

- 1) Manni Maree Bulchiinsa Naannichaa Labsii kana raawwachisuuf dambii baasuu ni danda'a.
- 2) Odiitarri Muummicha Naannichaa Labsii kana raawwachiisuuf qajeelfama baasuu ni danda'a.

27. *Seerota Raawwatiinsa Hinqabaa-nne*

- 1) Labsiin Mana Hojii Odiitii Muummicha Oromiyaa dhaabuuf bahe Lakk. 10/1988 Labsii kanaa haqameera.
- 2) Seerriifi raawwiileen biroo haala Labsii kanaa wajjin hin deemne dhimmoota Labsii kana keessatti jiran irratti raawwatinsa hinqabani.

፳፬. ጥፋትና ቅጣት

ማንኛውም ሰው፡

- ፩. በክልሉ ዋና አዲተር ወይም በአዲተሮች ወይም በተወካዮች ለአዲተሪ ሥራ እንዲቀርቡ የሚጠየቁትን መረጃዎች፣ ሌጆች ሻውቶች፣ መዛግብት፣ ሠነዶችና ሌሎች የጽሑፍና የቃል መረጃዎች ሁሉ እንዲያቀርብ ተጠይቆ ሳያቀርብ ቢቀር፣ ወይም
- ፪. ሀሰተኛ መሆኑን እያወቀ ወይም እውነተኛ መሆኑን ለማመን ምክንያት ሳይኖረው ማንኛውንም ሠነድና መረጃ ለክልሉ ዋና አዲተር ወይም ለአዲተሮች ወይም ለተወካዮች ከሰጠ፣ ወይም
- ፫. የመሥሪያ ቤቱን ሥራ በዚህ አዋጅ ድንጋጌዎች መሠረት እንዳይከናወን ያደናቀፈ እንደሆነ፣ ወይም
- ፬. በዚህ አዋጅ ድንጋጌ መሠረት መፈጸም ሲኖርበት በእምቢተኝነት ያልፈጸመ እንደሆነ፣ ከአምስት እስከ ሰባት ዓመት ሊደርስ በሚችል እስራት ወይም ብር 10,000-00 /አስር ሺህ ብር/ የገንዘብ መቀጫ ወይም በሁለቱም ይቀጣል።

፳፭. የመሸጋገሪያ ድንጋጌዎች

ከዚህ አዋጅ በፊት የተሰሩ ወይም የተጀመሩ የአዲት ሥራዎች በዚህ አዋጅ እንደተሰሩ ወይም እንደተጀመሩ ተቆጥረው አፈጻጸማቸው ወይም ሥራቸው በዚህ አዋጅ መሠረት ይቀጥላል።

፳፮. ደንብና መመሪያ የማውጣት ሥልጣን

- ፩. የኦሮሚያ ክልላዊ መንግሥት መስተዳድር ምክር ቤት ይህን አዋጅ ለማስፈጸም ደንብ ሊያወጣ ይችላል።
- ፪. የክልሉ ዋና አዲተር ይህን አዋጅ ለማስፈጸም መመሪያ ሊያወጣ ይችላል።

፳፯. ተፈጻሚነት የማይኖራቸው ሕጎች

- ፩. የዋና አዲተር መሥሪያ ቤትን ለማቋቋም የወጣው አዋጅ ቁጥር ፲/፲፱፻፹፰ በዚህ አዋጅ ተሽሯል።
- ፪. ከዚህ አዋጅ ጋር የሚቃረን ማንኛውም ሕግ ወይም አሠራር በዚህ አዋጅ በተጠቀሱ ጉዳዮች ላይ ተፈጻሚነት አይኖራቸውም።

24. *Offences and Penalties*

Any person who:

1. Fails to produce or make available relevant evidences, ledgers, vouchers, books, documents and other written and oral information, which the Regional Auditor General, auditors or designates require for auditing; or
2. Imparts to the Regional auditor General, auditors or designates any information that he knows to be false or which he has no reason to believe to be true; or
3. Obstructs the carrying out of the functions of the Regional Auditor General; as per the provision of this proclamation;
4. Fails to comply with the provisions of this Proclamation when he is required to do so shall be punished with imprisonment from 5 to 7 years or with a fine of Birr 10,000 (Ten thousand Birr) or with both.

25. *Transitory Provisions*

Auditing functions done or commenced prior to the coming into force of this Proclamation shall be deemed to have been done or commenced under this proclamation and shall be carried out accordingly.

26. *Power to Issue Regulations and Directives*

- 1) The Administrative Council of Oromia can issue Regulations for the proper implementation of this Proclamation.
- 2) The Regional Auditor General can issue directives necessary for the proper implementation of this proclamation.

27. *Inapplicable Laws*

1. Proclamation No. 10/1996 which provides for the establishment of the Office of Auditor General of Oromia Regional State is hereby repealed;
2. Laws or practices which are inconsistent with this proclamation shall not be applicable in respect of matters provided for in this proclamation.

28. *Yeroo Labsiin Kun Hojiirra Oolu*
 Labsiin kun guyyaa Magalata
 Oromiyaarratti baheerraa eegalee
 hojiirra oola.

Adaamaa, Guraandhala
 24 Bara 1997
 Juneeydii Saaddoo
 Pireezidaantii Bulchiinsa
 Mootummaa Naannoo Oromiyaa

፳፰. አዋጁ የሚፀናበት ጊዜ

ይህ አዋጅ በመገለጥ አሮሚያ ታትሞ
 ከወጣበት ቀን ጀምሮ የፀና ይሆናል።
 አዳማ፣ የካቲት ፳፬ ቀን ፲፱፻፺፯
 ዓ.ም.

ጁኔይዳ ሳዶ
 የአሮሚያ ክልላዊ መንግሥት
 ፕሬዚዳንት

28. *Effective Date*

This Proclamation shall come into
 force as of the day of publication
 on Megeleta Oromia.

Adama, March 03, 2005
 Juneydi Sado
 President of the Oromia
 Regional State

ብርሃንና ሰላም ማተሚያ ድርጅት